

Article - Tax - Property

[\[Previous\]](#)[\[Next\]](#)

§2–203.

(a) (1) The Department shall continually review all real property assessments to provide a review of each assessment at least once in each 3-year cycle.

(2) If any assessment has not been reviewed during a 3-year cycle, the Department may order a review of the assessment at any time.

(b) (1) For the review under subsection (a) of this section, real property is not required to be reviewed individually or separately, but it may be grouped:

(i) in areas;

(ii) by character or use; or

(iii) in any other manner that the Department considers to be helpful or necessary.

(2) For the review under subsection (a) of this section, the Department shall perform a physical inspection if:

(i) the value of improvements is being initially established under § 8–401(b)(3) of this article;

(ii) the value of substantially completed improvements is being established under § 8–104(c)(1)(iii) of this article;

(iii) the property is the subject of a recent sale, and the inspection is deemed necessary by the Department for purposes of a market analysis;

(iv) the property owner requests a physical inspection as part of an active appeal;

(v) The Department is notified by a county finance officer that a substantially completed improvement has been made that adds at least \$1,000,000 in value to the property; or

(vi) the Department or the supervisor determines that a physical inspection is appropriate.

(3) The Department shall perform the physical inspection required under paragraph (2)(v) of this subsection within 30 days after receiving notice of the improvement.

(c) On request of the property tax assessment appeal board for the county in which the property is located, the Director shall order a review of any real property assessment.

(d) When reviewing real property under this section, the Department may use property description cards, property location maps, land classification maps, unit value maps, land use maps, zoning maps, records of new construction, sales records, building cost information, private appraisals, periodic surveys of assessment ratios, or any other material or information that the Department considers to be a reliable aid in determining real property value.

[\[Previous\]](#)[\[Next\]](#)